--- 2/27 on 1/13th Pound - the Budget of September 1939 overprints - 155 x 15 mm. ---

The catalogue lists the 2/27th pound overprints on **RP-884** (the imperforate 1/13th pound Series "C" strip) as follows:

RP-942 - overprinted **2-27** by Imperial Tobacco for the September 1939 Budget
RP-1003 - RP-883 overprinted **2/27** by BABN for the September 1939 Budget - *fine roulette*
RP-1004† - overprinted **2/27** by BABN for the September 1939 Budget
RP-1017 - overprinted **2/27** and TWO TWENTY SEVENTHS **/ LB.** TOBACCO by BABN for the September 1939 Budget

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--- 2/27th pound definitive Series "C" - 155 x 15 mm. ---

RP-881 - 2/27th pound, imperforate, with 4 mm. blue control numbers

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When the first wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the manufacturers attempting to maintain an even price level on their brands, reduced their 1/13th pound package to 2/27th pounds, and both the companies and BABN overprinted the 1/13th pound strip for use at 2/27th pound.

BABN overprinted **RP-883** (the *fine roulette* 1/13th pound strip) with a central 7½ mm. dark blue Roman **2/27** plus a 2 mm. Gothic **2/27** at the ends, and six vertical dark blue *killer bars*, as the BABN provisional **RP-1003**. Coming from already prepared BABN stock, *the control numbers match the 1/13th pound sequence*, having been already applied to the fine roulette strip. These sheets had been purchased from Ottawa post-Budget, thus the overprinted strips are *code dated*, and the product was *excise duty paid*.

RP-1003 - 2/27 on 1/13th pound, fine *roulette*, control **1730377**
Coded **1-18-E / BKA** by "Tuckett Tobacco", Hamilton, in February 1940

1685925	11/39	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / BJD**
1702587	12/39	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / CJD**
1706189	12/39	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / CJD**
1706706	12/39	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / CJD**
1706708	12/39	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / CJD**
1730377 ★	02/40	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / BKA**
1732086	02/40	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / BKA**
1732087	02/40	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / BKA**
1732089	02/40	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / BKA**
1735869	02/40	RP-1003	**2/27** on 1/13th pound, fine roulette, coded **1-18-E / BKA**

Lee Brandom lists, but the collection ***does not contain***, nor have I seen, a copy of the *imperforate* **RP-1004†**. **WANTED!** A better copy of **RP-1003** would also be on the list.

For the September 12th 1939 Budget, "Imperial Tobacco", Granby, overprinted **RP-884** (the imperforate 1/13th

pound strip) with a central 6 mm. Gothic **2-27**, plus a 4 mm. Gothic **2 / 27** at each side, and five horizontally stacked 11 mm. *killer lines* at the ends, as the company provisional **RP-942**. The sheets came from post-Budget BABN stock as indicated by the date coding, and the product was *excise duty paid* when delivered for consumption.

RP-942 - 2-27 on 1/13th pound, imperforate, control **E6287203**
Coded **1-23D / AJD** by "Imperial Tobacco", Granby, in October 1939

E6237358	10/39	RP-942	**2-27** on 1/13th pound, imperforate, coded **1-23D / AJD**
E6269266 ★	10/39	RP-942	**2-27** on 1/13th pound, imperforate, coded **1-23D / AJD**
E6287202 ★	10/39	RP-942	**2-27** on 1/13th pound, imperforate, coded **1-23D / AJD**
E6294790	10/39	RP-942	**2-27** on 1/13th pound, imperforate, coded **1-23D / AJD**
E6300840	10/39	RP-942	**2-27** on 1/13th pound, imperforate, coded **1-23D / AJD**

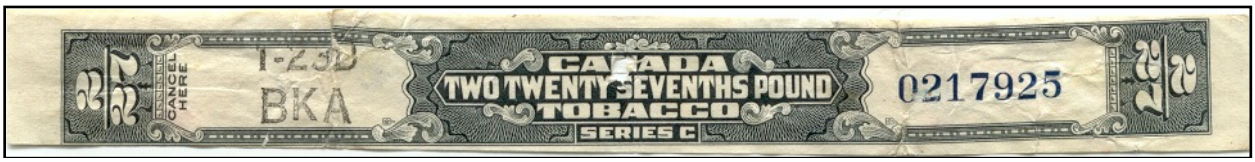
To provide interim 2/27th pound strips for general 1939 distribution, BABN overprinted *control-free* 1/13th pound sheets in dark blue ink with a 7½ mm Roman **2/27** in the center, a 2½ mm. Gothic **2/27** on the left side, plus six vertical *killers* at the ends, and a 2 and 2½ mm. Gothic two-line inscription TWO TWENTY-SEVENTHS / **LB.** TOBACCO in the control panel, as the provisional **RP-1017**. The sheets came from post-Budget BABN stock as indicated by the date coding, and the product was *excise duty paid* when delivered for consumption.

RP-1017 - 2/27 on 1/13th pound, imperforate, without control numbering
Coded **1-23D / CJD** by "Imperial Tobacco", Granby, in December 1939

No controls	10/39	RP-1017	**2/27** on 1/13th pound, imperforate, coded **1-23D / AJD**
No controls	11/39	RP-1017	**2/27** on 1/13th pound, imperforate, coded **1-23D / BJD**
No controls ★	12/39	RP-1017	**2/27** on 1/13th pound, imperforate, coded **1-23D / CJD**

--- 2/27th Pound - the definitive Series "C" - imperforate - 155 x 15 mm. ---

The first listed *dated* use of **RP-881** (the *imperforate* 2/27th pound definitive strip) comes from "Imperial Tobacco", Granby, in February 1940. The hidden letters "I-O" must indicate that the die was approved late in 1939. The strip had a short life, being discontinued when the Budget of June 24th 1940 increased the excise duty to 35¢ per pound, and the manufacturers once again reduced their package sizes. I suspect that the total of the preceding **RP-1017** overprints was included at the beginning of the definitive 2/27th pound sequence as the first listed copy of **RP-881** has a control number of **217925**.



RP-881 - 2/27th pound, imperforate, control **0217925**
Coded **1-23D / BKA** by "Imperial Tobacco", Granby, in February 1940

0217925 ★	02/40	RP-881	2/27th pound, imperforate, coded **1-23D / BKA**
0313249	02/40	RP-881	2/27th pound, imperforate, coded **1-23D / BKA**
1041571	02/40	RP-881	2/27th pound, imperforate, coded **1-23D / BKA**

Note: ***apparently this was the end of the 2/27th pound control number sequence***

The control numbers on the 2/27th pound strip have only begun to run through the first numbered sequence from **0000001** to **1041571**, so at this point the 2/27th pound total is 1,041,571 strips.

The initial numbered sequence would cover 10,000,000 strips

Lee Brandom records no examples of *end-of-run* overprints made on obsolete sheets of the 2/27th pound strip, so relatively few sheets of **RP-881** were prepared. It should be in fairly scarce supply.

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 2-27 pound],
In MS Word 2007 for Windows 7,
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August 30th 2013 - JBH